THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19248 OF 2007

Dated 11th September, 2007

Between:

M/s Hanuman Paints & Sanitary Stores …Petitioner

And

The Assistant Commissioner and
Two others …Respondents

THE HON'BLE SRI JUSTICE BILAL NAZKI

AND

THE HON'BLE SRI JUSTICE RAMESH RANGANATHAN

WRIT PETITION NO.19248 OF 2007

O R D E R (Per the Hon'ble Sri Justice Bilal Nazki):

The case of the petitioner is that pending appeal before the Sales Tax Appellate Tribunal, (for short "the Tribunal") Visakhapatnam, he has filed revision application before the third respondent seeking stay. The revision was heard by the third respondent on 24-08-2007, but no orders have been passed so far. In the meantime, the first respondent is taking coercive steps for recovery of the disputed tax. Hence, he filed this writ petition.

We have gone through the record. Heard learned counsel for the parties and with their consent, the writ petition is being disposed of at this stage.

We feel that the interest of justice would be met if stay of recovery of disputed tax is granted, pending disposal of the appeal by the Tribunal, subject to deposit of 50% of the disputed tax. Therefore, we direct that there shall be stay of recovery of the disputed tax on condition of the petitioner depositing 50% of the disputed tax, within a period of four weeks. For four weeks, there shall be an unconditional stay of recovery and the stay shall continue till disposal of the appeal, provided the amount is deposited within four weeks. The deposit of amount shall be without prejudice to the rights of the petitioner in the appeal. However, if the petitioner has already paid any amount towards the disputed tax, while calculating the 50% of the disputed tax,

the amounts already paid by the petitioner shall be given credit to.

The writ petition is accordingly disposed of. No order as to costs.

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Bilal Nazki,J

Dated 11th September, 2007

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Ramesh Ranganathan,J

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